

CHESTERFIELD COUNTY, VIRGINIA
REAL ESTATE/MOBILE HOME TAX RELIEF FOR THE ELDERLY OR DISABLED

ELIGIBILITY REQUIREMENTS

1. The applicant occupying the dwelling and holding title or partial title thereto was 65 years old or older, or was permanently and totally disabled on December 31, 2004. Such dwelling must be occupied as the sole dwelling of such person or persons.
2. The **GROSS COMBINED INCOME** is within one of the following groups:
 - (a) Income not in excess of \$32,200 – 100% Tax Relief
 - (b) Income not in excess of \$43,700 – 50% Tax Relief
 - (c) Income not in excess of \$47,200 – 25% Tax Relief

Gross combined income shall include all income from all sources of the applicant, spouse, and the applicant's relatives living in the dwelling with the applicant. The first \$6,500 of annual income of each of the applicant's relatives (except spouse) living in the dwelling shall be excluded from the computation of gross combined income. However, if the applicant can prove by clear and convincing evidence that the applicant's health has deteriorated to the point that a relative has had to move in to care for the applicant in order for the applicant to continue living in the dwelling rather than move into a hospital, nursing home, convalescent home, or other facility for physical or mental care, then none of the income of the relative or of the relative's spouse shall be counted towards the gross combined income limit, provided the applicant has not transferred assets in excess of \$5,000 to the relative without adequate consideration within a three-year period prior to or after the relative moves into the dwelling.

3. The maximum allowable combined **NET WORTH** of the applicant, spouse, and co-owner(s) as of December 31, 2004, is \$109,100. Combined net worth shall include the value of all assets, including equitable interest, of the applicant, spouse, and any co-owner(s), excluding the dwelling and up to one acre of land upon which the dwelling is situated.
4. The maximum allowable abatement under this program is \$2,000.
5. **Each year, and not later than April 1 of the tax year**, the person or persons applying for relief must file a real estate tax relief application/affidavit with the Office of the Commissioner of the Revenue.
6. Changes with respect to income, financial worth, ownership of property, or other factors occurring during the tax year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein shall nullify any exemption for the tax year immediately following. The exemption for the tax year during which the change occurred will be prorated. Such prorated portion shall be for the number of complete months of the year such property was eligible for such exemption. Applicants must notify the Office of the Commissioner of the Revenue of any changes in ownership of the property immediately after the change.
7. Any person applying for relief due to permanent and total disability must also provide proof of such disability. When submitting an application, attach a certification by the Social Security Administration, the Veteran's Administration, or the Railroad Retirement Board to the effect that such person is permanently and totally disabled, as defined below. If such person is not eligible for certification by any of these agencies, attach sworn affidavits by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled, the nature of the disability, and the date the person became permanently and totally disabled.

If the Commissioner of the Revenue determines that said certification is not sufficient, you will be notified as to what additional information, if any, would be required.

For purposes of real estate/mobile home tax relief, the term "permanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

8. **THE APPLICANT SHALL PROVIDE DOCUMENTATION TO SUPPORT ENTRIES RELATED TO THE AMOUNT AND SOURCE OF INCOME, THE VALUE OF ASSETS, AND/OR THE BALANCE OWED ON DEBTS OR LIABILITIES.**